


Form 990  Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)	OMB No 1545-0047 2010
	The organization may have to use a copy of this return to satisfy state reporting requirements	Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 01-01-2010 and ending 12-31-2010		C Name of organization Legal Aid Bureau Inc		D Employer identification number 52-0591621	
<input type="checkbox"/> Address change		Doing Business As		E Telephone number (410) 951-7777	
<input type="checkbox"/> Name change		Number and street (or P O box if mail is not delivered to street address) 500 East Lexington Street		Room/suite	
<input type="checkbox"/> Initial return		City or town, state or country, and ZIP + 4 Baltimore, MD 212023559		G Gross receipts \$ 26,363,030	
<input type="checkbox"/> Terminated		F Name and address of principal officer Wilhelm H Joseph Jr 500 East Lexington Street Baltimore, MD 212023559		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<input type="checkbox"/> Amended return				H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
<input type="checkbox"/> Application pending				H(c) Group exemption number ▶	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					
J Website: ▶ www.mdlab.org					
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1911		M State of legal domicile MD	

Part I		Summary	
Activities & Governance	1 Briefly describe the organization's mission or most significant activities To provide free civil legal services to low-income individuals 		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	18
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	18
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	328
	6 Total number of volunteers (estimate if necessary)	6	206
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	22,155,139	26,296,359
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	5,931	229
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	71,996	66,442
		22,233,066	26,363,030
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	31,992	21,328
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	19,248,916	20,005,152
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 415,275		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	0	0
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	4,339,133	4,028,891
	19 Revenue less expenses Subtract line 18 from line 12	23,620,041	24,055,371
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	-1,386,975	2,307,659
	21 Total liabilities (Part X, line 26)		
	22 Net assets or fund balances Subtract line 21 from line 20	12,744,350	15,194,644
		7,343,998	6,643,692
		5,400,352	8,550,952

Part II Signature Block	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	
Sign Here	<div> <div></div> <div>Signature of officer</div> </div> <div> <div></div> <div>Wilhelm H Joseph Jr Esq Executive Director</div> <div>Type or print name and title</div> </div>
	<div>2011-06-23</div> <div>Date</div>
Paid Preparer Use Only	<div>Print/Type preparer's name Monique Booker</div> <div>Firm's name ▶ SB & Company LLC</div> <div>Firm's address ▶ 200 International Circle Ste 5500 Hunt Valley, MD 21030</div>
	<div>Preparer's signature Monique Booker</div> <div>Firm's EIN ▶</div>
	<div>Date 2011-06-23</div> <div>Check if self-employed ▶ <input checked="" type="checkbox"/></div> <div>Phone no ▶ (410) 584-0060</div>
May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1

Briefly describe the organization’s mission

The mission of the Legal Aid Bureau, Inc is to provide high-quality legal services to Maryland's poor through a mix of services and to bring about the change that poor people want in the systems that affect them

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

If “Yes,” describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

If “Yes,” describe these changes on Schedule O

4

Describe the exempt purpose achievements for each of the organization’s three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code) (Expenses \$ 20,005,847 including grants of \$ 21,328) (Revenue \$ 66,442)

See Schedule O

4b

(Code) (Expenses \$ including grants of \$) (Revenue \$)

4c

(Code) (Expenses \$ including grants of \$) (Revenue \$)

4d

Other program services (Describe in Schedule O)










(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e

Total program service expenses \$ 20,005,847

Part IV

Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i> 	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)? 	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i> 	Yes	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i> 	Yes	
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> 	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		No
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> 	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i> 	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i> 	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i> 		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Parts I and IV.</i>		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions).</i>		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		No
20a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i>		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions).		

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b–24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		No
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance			
Check if Schedule O contains a response to any question in this Part V <input type="checkbox"/>			
		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a	23
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return.	2a	328
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	Yes
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	No
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c	Enter the amount of reserves on hand.	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b	

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a18		
b	Enter the number of voting members included in line 1a, above, who are independent	1b18		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	Yes	
6	Does the organization have members or stockholders?	6	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure	
17	List the States with which a copy of this Form 990 is required to be filed▶MD
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply. <input checked="" type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ Gustava E Taler - Esquire 500 E Lexington Street Baltimore, MD 212023559 (410) 951-7777

Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors , institutional trustees , officers , key employees , highest compensated employees , and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Warren S Oliveri Jr Esq President	4	X		X				0	0	0
(2) Gwendolyn A Johnson Vice President	2	X		X				0	0	0
(3) Marquita Wise-Jones Secretary	2	X		X				0	0	0
(4) G Daniel Shealer Jr Esq Treasurer	4	X		X				0	0	0
(5) Jo M Glasco Esq Board Member	5	X						0	0	0
(6) EreK Barron Esq Board Member	5	X						0	0	0
(7) Carlos A Braxton Esq Board Member	5	X						0	0	0
(8) Phyllis Butler Board Member	5	X						0	0	0
(9) Jessica A duHoffmann Esq Board Member	5	X						0	0	0
(10) Robert T Gonzales Esq Board Member	5	X						0	0	0
(11) Herman G Hamilton Jr Board Member	5	X						0	0	0
(12) Ora Johnson Board Member	5	X						0	0	0
(13) Beth Pepper Esq Board Member	5	X						0	0	0
(14) Ronald E Richardson Esq Board Member	5	X						0	0	0
(15) Shiela J Sullivan Esq Board Member	5	X						0	0	0
(16) Paul Sandler Esq Board Member	5	X						0	0	0

Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(17) Richard L Wasserman Esq Board Member	5	X						0	0	0
(18) Anita Hendricks Board Member	5	X						0	0	0
(19) Wilhelm H Joseph Jr Esq Executive Director	40			X				176,675	0	53,137
(20) Gustava E Taler Esq Chief Operating Officer	40			X				108,304	0	16,446
(21) Shawn C Boehringer Chief Counsel	40			X				107,466	0	19,573
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								392,445	0	89,156

2Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization▶3

3Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*

4For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual*

5Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*

YesNo

3No

4Yes

5No

Section B. Independent Contractors

1Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
William K Freienmuth CPA 166 Severn Way Arnold, MD 21012	Accounting Services	114,407

2Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶1

Form 990 (2010)

Part VIII

Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . .	1a	0			
	b	Membership dues	1b	0			
	c	Fundraising events	1c	0			
	d	Related organizations	1d	0			
	e	Government grants (contributions)	1e	23,696,263			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	2,600,096			
	g	Noncash contributions included in lines 1a-1f \$		0			
	h	Total. Add lines 1a-1f			26,296,359		
Program Service Revenue	2a	Business Code					
	b						
	c						
	d						
	e						
	f	All other program service revenue		0	0	0	0
	g	Total. Add lines 2a-2f		0			
	Other Revenue	3	Investment income (including dividends, interest and other similar amounts)		229	0	0
4		Income from investment of tax-exempt bond proceeds . . .		0	0	0	0
5		Royalties		0	0	0	0
6a		Gross Rents	(i) Real	(ii) Personal			
b		Less rental expenses					
c		Rental income or (loss)	0	0			
d		Net rental income or (loss)					
7a		Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b		Less cost or other basis and sales expenses					
c		Gain or (loss)	0	0			
d		Net gain or (loss)					
8a		Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c) See Part IV, line 18	a				
b		Less direct expenses	b				
c		Net income or (loss) from fundraising events . . .					
9a		Gross income from gaming activities See Part IV, line 19	a				
b		Less direct expenses	b				
c		Net income or (loss) from gaming activities . . .					
10a		Gross sales of inventory, less returns and allowances	a				
b		Less cost of goods sold	b				
c		Net income or (loss) from sales of inventory . . .					
Miscellaneous Revenue		Business Code					
11a	Westlaw revenue	900099		31,839	31,839	0	0
b							
c							
d	All other revenue			34,603	34,603	0	0
e	Total. Add lines 11a-11d			66,442			
12	Total revenue. See Instructions			26,363,030	66,442	0	229

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	21,328	21,328		
2	Grants and other assistance to individuals in the U S See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	440,277		410,555	29,722
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	14,995,144	12,834,689	1,923,475	236,980
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	1,216,188	1,011,271	183,902	21,015
9	Other employee benefits	2,141,303	1,780,512	323,792	36,999
10	Payroll taxes	1,212,240	1,007,988	183,306	20,946
a	Fees for services (non-employees) Management				
b	Legal	53,388	44,393	8,073	922
c	Accounting	58,180	48,377	8,798	1,005
d	Lobbying	14,333	11,918	2,167	248
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other	251,366	209,013	38,010	4,343
12	Advertising and promotion				
13	Office expenses	911,096	757,584	137,769	15,743
14	Information technology	126,244	104,973	19,090	2,181
15	Royalties				
16	Occupancy	1,073,766	892,846	162,367	18,553
17	Travel	228,628	190,107	34,571	3,950
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	26,187	21,775	3,960	452
20	Interest	103,605	86,149	15,666	1,790
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	416,922	346,674	63,044	7,204
23	Insurance	56,889	47,304	8,602	983
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	Westlaw expense	102,312	85,073	15,471	1,768
b	Equipment contract & repairs	97,622	81,173	14,762	1,687
c	Subscriptions & publications	95,177	79,140	14,392	1,645
d	Training expense	85,555	71,140	12,937	1,478
e					
f	All other expenses	327,621	272,420	49,540	5,661
25	Total functional expenses. Add lines 1 through 24f	24,055,371	20,005,847	3,634,249	415,275
26	Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

						(A)		(B)
						Beginning of year		End of year
Assets	1	Cash—non-interest-bearing				3,743,036	1	3,726,549
	2	Savings and temporary cash investments				220,813	2	2,111,984
	3	Pledges and grants receivable, net				5,735,455	3	6,575,157
	4	Accounts receivable, net					4	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L					5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Schedule L					6	
	7	Notes and loans receivable, net					7	
	8	Inventories for sale or use					8	
	9	Prepaid expenses and deferred charges				331,244	9	397,751
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	11,721,456				
	b	Less: accumulated depreciation	10b	9,421,111	2,624,478	10c	2,300,345	
	11	Investments—publicly traded securities					11	
	12	Investments—other securities. See Part IV, line 11					12	
	13	Investments—program-related. See Part IV, line 11					13	
	14	Intangible assets					14	
	15	Other assets. See Part IV, line 11				89,324	15	82,858
	16	Total assets. Add lines 1 through 15 (must equal line 34)				12,744,350	16	15,194,644
Liabilities	17	Accounts payable and accrued expenses				5,148,913	17	4,498,660
	18	Grants payable					18	
	19	Deferred revenue					19	
	20	Tax-exempt bond liabilities					20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D					21	70,637
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L					22	
	23	Secured mortgages and notes payable to unrelated third parties				2,100,000	23	1,965,000
	24	Unsecured notes and loans payable to unrelated third parties					24	
	25	Other liabilities. Complete Part X of Schedule D				95,085	25	109,395
	26	Total liabilities. Add lines 17 through 25				7,343,998	26	6,643,692
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.							
	27	Unrestricted net assets				627,699	27	2,752,991
	28	Temporarily restricted net assets				4,765,653	28	5,790,961
	29	Permanently restricted net assets				7,000	29	7,000
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.							
	30	Capital stock or trust principal, or current funds					30	
	31	Paid-in or capital surplus, or land, building or equipment fund					31	
	32	Retained earnings, endowment, accumulated income, or other funds					32	
	33	Total net assets or fund balances				5,400,352	33	8,550,952
	34	Total liabilities and net assets/fund balances				12,744,350	34	15,194,644

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	26,363,030
2	Total expenses (must equal Part IX, column (A), line 25)	2	24,055,371
3	Revenue less expenses Subtract line 2 from line 1	3	2,307,659
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	5,400,352
5	Other changes in net assets or fund balances (explain in Schedule O)	5	842,941
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	8,550,952

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	Yes	

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Name of the organization
Legal Aid Bureau Inc

Employer identification number
52-0591621

Part I

Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7

☒

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9

☐

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10

☐

An organization organized and operated exclusively to test for public safety See**section 509(a)(4).**

11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Other

e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box

g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i)

a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?

(ii)

a family member of a person described in (i) above?

(iii)

a 35% controlled entity of a person described in (i) or (ii) above?

h

Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	19,926,685	22,012,406	22,310,506	22,155,139	26,296,359	112,701,095
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0		0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0		0
4 Total. Add lines 1 through 3	19,926,685	22,012,406	22,310,506	22,155,139	26,296,359	112,701,095
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						112,701,095

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	19,926,685	22,012,406	22,310,506	22,155,139	26,296,359	112,701,095
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	179,343	213,273	95,024	5,931	229	493,800
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	102,966	30,086	149,431	71,996	66,442	420,921
11 Total support (Add lines 7 through 10)						113,615,816

12 Gross receipts from related activities, etc. (See instructions.)

12

13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f))	14	99 195 %
15 Public Support Percentage for 2009 Schedule A, Part II, line 14	15	99 050 %

16a 33 1/3% support test—2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support test—2009. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization


17a 10%-facts-and-circumstances test—2010. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization



b 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization

18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions




Part IIIPart III

Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) 	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) 	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11 and 12)						
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here 						

Section C. Computation of Public Support Percentage		
15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2010. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization 		
b 33 1/3% support tests—2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization 		
20 Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions 		

Part IV

Supplemental Information. Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Explanation
Miscellaneous revenue

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

If the organization answered “Yes,” to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered “Yes,” to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered “Yes,” to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Name of the organization Legal Aid Bureau Inc	Employer identification number 52-0591621
--	--

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1

Provide a description of the organization’s direct and indirect political campaign activities in Part IV

2

Political expenditures

▶ \$

3

Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

1

Enter the amount of any excise tax incurred by the organization under section 4955

▶ \$

2

Enter the amount of any excise tax incurred by organization managers under section 4955

▶ \$

3

If the organization incurred a section 4955 tax, did it file Form 4720 for this year?

Yes

No

4a

Was a correction made?

Yes

No

b

If “Yes,” describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).

1

Enter the amount directly expended by the filing organization for section 527 exempt function activities

▶ \$

2

Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt funtion activities

▶ \$

3

Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b

▶ \$

4

Did the filing organization file Form 1120-POL for this year?

Yes

No

5

Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization’s funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A

Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A

Check

☐

if the filing organization belongs to an affiliated group

B

Check

☐

if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing Organization's Totals	(b) Affiliated Group Totals												
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount Enter the amount from the following table in both columns															
<table><tr><td>If the amount on line 1e, column (a) or (b) is:</td><td>The lobbying nontaxable amount is:</td></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a If zero or less, enter -0-															
i Subtract line 1f from line 1c If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>													

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
	a Volunteers?		No	
	b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	Yes		
	c Media advertisements?		No	
	d Mailings to members, legislators, or the public?		No	
	e Publications, or published or broadcast statements?		No	
	f Grants to other organizations for lobbying purposes?		No	
	g Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		
	h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
	i Other activities? If "Yes," describe in Part IV	Yes		
j Total lines 1c through 1i			36,006	
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

		Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1	
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) non-deductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1.
Also, complete this part for any additional information.

Identifier	Return Reference	Explanation
SchC_P2B_S00_L01	Schedule C, Part II-B, Line 1	(1i) Other Lobbying Activities During 2010, Legal Aid Bureau, Inc. engaged the services of a law firm to provide legislative liaison and government relations services for the purpose of contacting and communicating with the state and local government agencies and members of state and local legislative bodies and committees regarding funding sources for Legal Aid, including communications regarding pending and proposed legislation affecting Legal Aid funding sources.

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
Attach to Form 990. See separate instructions.

Name of the organization
Legal Aid Bureau Inc

Employer identification number
52-0591621

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	
	<div>Yes</div> <div>No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit	
	<div>Yes</div> <div>No</div>	

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
2a	
2b	
2c	
2d	

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year

4

Number of states where property subject to conservation easement is located

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes

No

6

Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year

7

Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year \$

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

Yes

No

9

In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization’s financial statements that describes the organization’s accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i)

Revenues included in Form 990, Part VIII, line 1

\$

(ii)

Assets included in Form 990, Part X

\$

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a

Revenues included in Form 990, Part VIII, line 1

\$

b

Assets included in Form 990, Part X

\$

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3

Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

d

☐ Loan or exchange programs

b

☐ Scholarly research

e

☐ Other

c

☐ Preservation for future generations

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☒ No

b

If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☒ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a	Beginning of year balance				
b	Contributions				
c	Investment earnings or losses				
d	Grants or scholarships				
e	Other expenditures for facilities and programs				
f	Administrative expenses				
g	End of year balance				

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4

Describe in Part XIV the intended uses of the organization's endowment funds

Part VI

Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	630,000		630,000
b Buildings	0	6,156,087	5,180,544	975,543
c Leasehold improvements	0	36,447	31,509	4,938
d Equipment	0	4,898,922	4,209,058	689,864
e Other	0	0	0	0
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				2,300,345

Part XIReconciliation of Change in Net Assets from Form 990 to Financial Statements			
1	Total revenue (Form 990, Part VIII, column (A), line 12)	2	26,363,030
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	24,055,371
3	Excess or (deficit) for the year Subtract line 2 from line 1	2	2,307,659
4	Net unrealized gains (losses) on investments	4	0
5	Donated services and use of facilities	5	0
6	Investment expenses	6	0
7	Prior period adjustments	7	0
8	Other (Describe in Part XIV)	8	842,941
9	Total adjustments (net) Add lines 4 - 8	9	842,941
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	3,150,600

Part XIIReconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1	Total revenue, gains, and other support per audited financial statements	1	26,363,030
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	0
b	Donated services and use of facilities	2b	0
c	Recoveries of prior year grants	2c	0
d	Other (Describe in Part XIV)	2d	0
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	26,363,030
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0
b	Other (Describe in Part XIV)	4b	0
c	Add lines 4a and 4b	4c	0
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	26,363,030

Part XIIIReconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements	1	24,055,371
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	0
b	Prior year adjustments	2b	0
c	Other losses	2c	0
d	Other (Describe in Part XIV)	2d	0
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	24,055,371
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0
b	Other (Describe in Part XIV)	4b	0
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	24,055,371

Part XIVSupplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
SchD_P04_S00_L02b	Schedule D, Part IV, Line 2b	The liability is related to the funds held in an attorney's trust account
SchD_P10_S00_L02	Schedule D, Part X, Line 2	Legal Aid is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code (Code) and, therefore, no provision for income taxes has been provided in the accompanying financial statements. In addition, Legal Aid is classified as a public charity under Section 509(a) of the Code. Effective January 1, 2009, Legal Aid adopted the authoritative guidance relating to accounting for uncertainty in income taxes included in FASB ASC Topic 740, Income Taxes. These provisions provide consistent guidance for the accounting for uncertainty in income taxes recognized in an entity's financial statements and prescribe a threshold of "more likely than not" for recognition of tax positions taken or expected to be taken in a tax return. Legal Aid performed an evaluation of uncertain tax positions for the year ended December 31, 2010, and determined that there were no matters that would require recognition in the financial statements or which may have any effect on its tax-exempt status. For the year ended December 31, 2010, the statute of limitations for tax years 2006 through 2009 remains open with the U S Federal jurisdiction or the various states and local jurisdictions in which Legal Aid files tax returns. It is Legal Aid's policy to recognize interest and/or penalties related to uncertain tax positions, if any, in income tax expense.
SchD_P11_S00_L08	Schedule D, Part XI, Line 8	Pension Valuation Adjustment - improvement in valuation \$842,941. Legal Aid sponsors a non-contributory defined benefit plan covering substantially all of its employees. Actuarial computations under Financial Accounting Standards Board Statement #158 are made annually for the purpose of fulfilling employer accounting requirements for pension plans. Primarily as a result of investment gains during 2010, the calculated Projected Benefit Obligation decreased in 2010 resulting in Non-Operating revenue of \$842,941, which is not included in total operating revenues reported in Part I and Part VIII. Pension expenses charged to operations in accord with accounting requirements decreased from \$1,404,383 in 2009 to \$1,216,188 in 2010. There was no increase in cash contributions made, or required to be made, to the Pension Plan from 2009 to 2010.

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
Legal Aid Bureau Inc

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2010

Open to Public
Inspection

Employer identification number
52-0591621

Part I

General Information on Grants and Assistance

- 1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☒ Yes ☐ No
- 2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed. ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) Maryland Volunteer Lawyers ServiceOne North Charles Street Suite 222 Baltimore, MD 21201	52-1225979	501(c)(3)	21,328	0			Pro bono private attorney service coordination

2

Enter total number of section 501(c)(3) and government organizations

1

3

Enter total number of other organizations

0

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance

Part IV

Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
SchI_P01_S00_L02	Schedule I, Part I, Line 2	Grantees' invoices are reviewed prior to approval and payment for verification of services rendered and compliance with the grant contract provisions. In addition, grantees are required to provide an annual financial audit and to provide monthly reports documenting the status of cases referred, the level of assistance provided, and the date when cases are closed.

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
Legal Aid Bureau Inc

Employer identification number

52-0591621

Part I

Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
1b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?		
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply. <div><div><input type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Form 990 of other organizations</div><div><input type="checkbox"/> Written employment contract</div><div><input type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:		
4a	Receive a severance payment or change-of-control payment from the organization or a related organization?		No
4b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?		No
4c	Participate in, or receive payment from, an equity-based compensation arrangement?		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
5a	The organization?		No
5b	Any related organization?		No
	If "Yes," to line 5a or 5b, describe in Part III		
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
6a	The organization?		No
6b	Any related organization?		No
	If "Yes," to line 6a or 6b, describe in Part III		
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III		No
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53.4958-4(a)(3)? If "Yes," describe in Part III		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) Wilhelm H Joseph Jr Esq	(i)	163,675	13,000	0	31,665	21,472	229,812	0
	(ii)	0	0	0	0	0	0	0
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

Part III

Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
SchJ_P02_S00_L00	Schedule J, Part II	2010 Nontaxable benefits of Wilhelm H. Joseph, Jr. are composed of: Health insurance benefit - \$17,796; Elective salary deferral programs - \$3,676; Annual increase in actuarial value of qualified defined benefit plan - \$31,665.

2010

Open to Public
Inspection

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

Name of the organization
Legal Aid Bureau Inc

Employer identification number
52-0591621

Identifier	Return Reference	Explanation
F990_P03_S00_L04a	Form 990, Part III, Line 4a	<p>During 2010, Legal Aid continued its 100-year tradition of providing free, high quality, c ivil legal services to Maryland's low -income residents. More than 145 attorneys, 55 parale gals, and a number of volunteers and students provided services to more than 61,000 people. The services include brief advice and counsel, representation in federal and state trial and appellate courts, community legal education, group representation, pro se assistance, pro bono coordination and referrals, and public policy advocacy. The priority areas for r epresentation are family/domestic, housing, economic stabilization (public benefits and employment), consumer, elder, healthcare, juvenile rights, and education law. In addition to providing individual client service, Legal Aid continued to impact the community at large through targeted policy and systemic advocacy. Specific community needs for which Legal A id seeks to provide assistance include preserving affordable rental housing, reducing the impact of foreclosures on communities, increasing access to health care (including access to long-term care assistance for seniors and persons w ith disabilities), reducing barriers to work for ex-offenders, and increasing resources for low -income w orkers to allow them t o attain and maintain meaningful employment. Legal Aid is the only statewide provider of g eneral legal services to the poor in Maryland. According to recent census data, there are now close to 1.7 million Marylanders eligible for Legal Aid's services. Legal Aid also pro vides assistance for out-of-state eligible persons w ho have legal problems in Maryland and are referred by their local legal services programs. In addition, out-of-state senior cit izens w ith Maryland legal matters are telephonically advised by Legal Aid's Senior Legal Helpline. Legal Aid provides legal services in civil matters to individuals and families in Maryland w ith incomes below 125% of the federal poverty level, and, in some instances, to those w hose income is less than one-half of Maryland's median income. Legal Aid sets prio rities of service based on the expressed demands and assessed needs of potential clients. To date, demand has been highest on issues related to family/domestic, housing, consumer a nd income maintenance (both employment and public benefits) law. Legal Aid's recent assess ment of client community needs indicated that the need for affordable housing, decent empl oyment, and accessible/affordable health care w as paramount and the highest priority ident ified among the poor in all Maryland counties. These findings continued to be relevant dur ing 2010 based upon issues presented by clients at intake and through feedback from commun ity forums and outreach activities. In addition, Legal Aid has increased its focus on serv ing the needs of limited English-proficient populations in Maryland, and to the ethnic and cultural diversity of Maryland's low -income population. Legal Aid attempts to strategically coordinate advocacy and resources to meet these needs statewide. Experience also has en hanced Legal Aid's aw areness of the legal needs of senior citizens, long-term and assisted -care residents, migrant farmw orkers, and neglected and abused children. Senior citizens a re challenged primarily by debt and Medicaid (Medical Assistance) issues relative to the p rovision of healthcare services, farmw orkers by substandard housing and exploitative emplo yer practices, and children and youth by family and community environments w hich are unsaf e and hinder healthy development. Targeted service delivery both guides the legal help giv en to clients and permits Legal Aid to continually assess the needs of the populations it serves. Targeted service provision includes the use of telephone hotlines (i e , the Senio r Helpline, the Sixty Plus Legal Program, and the Telephone Intake Unit, w hich assists cli ents over age 60 and non-seniors w ithin Maryland Legal Services Corporation income guideli nes), outreach and service to senior citizens eligible for supportive services through Tit le III-B of the Older Americans Act, migrant farmw orker outreach, outreach to the HIV comm unity and service providers, and legal representation to children in child protection, fos ter care, and termination of parental rights proceedings. Where a client is challenged by limited English proficiency, Legal Aid first utilizes staff fluent in the client's primary language. If appropriate staff are not available, professional interpreter services are u sed (including Language Line (See note 1)), w hich enable staff to communicate w ith virtual ly any limited-English speaking client or applicant for services. In areas w ith high conce ntration of persons w ith limited English proficiency, Legal Aid prioritizes hiring bilingu al staff. Legal Aid's Farmw orker Program has Spanish and Creole-speaking staff to provide legal services to migrant and seasonal farmw orkers throughout Maryland and Delaw are. Many of Legal Aid's forms and client education material</p>

Identifier	Return Reference	Explanation
F990_P03_S00_L04a	Form 990, Part III, Line 4a	<p>s are translated into Spanish and, where appropriate, other languages. All offices use Maryland Relay, e-mail, and available sign language interpreter services to communicate with clients who are deaf. For clients who have physical disabilities, accessible interview and appointment space is available, and when necessary, staff go to clients' homes, nursing homes, hospitals or other facilities. Where absolutely necessary and if the client agrees, the client may designate a representative to assist with the case. Clients who lack transportation to the office location are provided with a home visit or are met at a mutually acceptable and accessible location with confidential meeting space. Clients who are institutionalized are seen at their facilities. In addition, clients with physical disabilities and transportation difficulties are accommodated by Legal Aid's telephone advice and referral services, which can reduce or eliminate the need for face-to-face contact with clients. Legal Aid used the above noted client needs assessment to guide its strategic planning process, which was completed in 2009. The strategic plan adopted a human rights framework to guide advocates in bringing about lasting change in critical areas such as housing, employment and health care. The strategic plan also addressed the needs of isolated populations, efficient and effective service delivery, and fundraising and community relations. In 2010, Legal Aid modified case and matter acceptance guidelines to reflect the adoption of its human rights framework. For example, in the area of housing, the modified guidelines prioritize cases involving the advancement of one or more of the elements fundamental to the human right to adequate housing set forth by the UN Committee on Economic, Social, and Cultural Rights (See note 2). The new guidelines enable local offices to focus their housing advocacy on the most pressing needs identified in their communities as opposed to the "one-size-fits-all" approach previously in place which set state-wide priorities applicable to all offices. Local offices have collected housing data and prepared reports and have begun the process of tailoring their advocacy to meet the findings in their reports. The process will continue in 2011. In addition, Legal Aid's Senior Legal Helpline partnered with the Maryland Department of Aging in a grant administered by the Administration on Aging (AoA) to complete a statewide legal needs assessment of seniors. Data was collected from seniors themselves and from "gatekeepers"-individuals with second-hand knowledge of seniors' needs acquired in their role of guiding seniors to other services. Information was gathered from online and paper surveys, and from telephone and outreach interviews. Data was also collected from the Hispanic community. This grant recently ended, and the final report to the AoA included an analysis of the assessment.</p>

Identifier	Return Reference	Explanation
F990_P03_S00_L04b	Form 990, Part III, Line 4b	<p>Some examples of 2010 achievements include -Affordable Housing and Foreclosure Prevention To respond to the dwindling supply of safe and affordable housing, Legal Aid continues to work with community groups to protect and preserve subsidized and other affordable shelter. Legal Aid has worked with housing advocates throughout Baltimore City in an effort to formulate a housing preservation and production plan for Baltimore City. Also in Baltimore City, one of Legal Aid's client tenant groups have moved closer to their dream of preserving and rebuilding 900 public housing units and thus, replace units which have been demolished by the Housing Authority of Baltimore City. Legal Aid continues to work on properties in Baltimore City, and Baltimore, Harford, Prince George's, Frederick and Kent counties, which includes advocacy for improved conditions, reform of hearing processes, preservation of individual and complex-wide subsidies, preservation of affordable units in redevelopment projects and challenges to illegal restrictions imposed on low-income tenants by landlords, owners and government agencies, including the federal Department of Housing and Urban Development. Legal Aid was also able to assist one of its group clients in securing funding and beginning construction to renovate and preserve their 96-unit subsidized housing development. As Maryland's foreclosure crisis has continued, Legal Aid expanded its Foreclosure Legal Assistance Project and increased efforts to preserve homeownership on several fronts. Legal Aid was chosen by the Department of Housing and Community Development (DHCD) to be a partner in its Maryland HOPE program, which provides assistance to homeowners facing foreclosure. The program partners include pro bono legal service providers and housing counselors. Legal Aid worked extensively with DHCD and the program partners to develop a plan for representing homeowners in the new foreclosure mediation process. Legal Aid hired a new Foreclosure Legal Assistance Project director and a new staff attorney to provide representation to homeowners in foreclosure mediations in Prince George's and Montgomery counties and Baltimore City. Legal Aid has conducted extensive training of Legal Aid staff on the new foreclosure mediation process. These continuing training efforts have resulted in increased staff expertise in foreclosure prevention. -Strategic Planning/Human Rights Framework In September 2010, a Client Services Training was held for over 115 Legal Aid staff to provide training on best practices to enhance client interactions, with a focus on human rights principles of dignity and respect. Topics included "Helping Difficult Clients," "Tough Talk and Ethical Issues," and "Shift to Professional Paradise." On December 6, 2010, Legal Aid played a key role in the founding meeting of the Bringing Human Rights Home Lawyers' Network, Economic, Social, and Cultural Rights Working Group. Hosted by Columbia Law School, the meeting involved 42 participants from the academic, advocacy, and legal services communities, and established the group as the national "legal advocacy" coordinator focusing on mapping, networking, sharing information, researching, coordinating, messaging and training economic and social rights workers in the United States. In December 2010, more than 155 Legal Aid staff recognized Human Rights Day by participating in seven workshops across the state designed to share information on how to apply human rights law to day-to-day case work. The event featured a three-part presentation which discussed how human rights values may frame Legal Aid's advocacy, how to apply international treaties to advocate for clients, and how Legal Aid's work fits into a growing movement seeking to recognize economic human rights in the United States. Presentations were followed by a discussion of four case studies from Legal Aid's major practice areas: CINA, housing, unemployment insurance, and family law. -Healthcare Reform Legal Aid ensured that low-income Marylanders had a voice in the implementation of healthcare reform in Maryland by participating actively in the Maryland Health Care Reform Coordinating Council. With the leadership of Legal Aid's Statewide Advocacy Support Unit, Legal Aid submitted multiple sets of written comments to the council, participated fully in all six workgroups, and provided oral testimony at public hearings across the state. Advocates focused on enrollment and eligibility for Medicaid and subsidized health insurance coverage through the Exchange, the mechanism by which uninsured people will be able to purchase healthcare coverage under the new federal healthcare law, as well as the needs of special and hard-to-reach populations. -Tenants' Rights While investigating a former client's complaint about a landlord's withholding of a security deposit, a staff attorney from Legal Aid's Metropolitan Maryland office uncovered a scheme in which both the former landlord and its proper</p>

Identifier	Return Reference	Explanation
F990_P03_S00_L04b	Form 990, Part III, Line 4b	<p>ty manager fabricated receipts for repairs to the rental unit, and used those receipts to justify the withholding of security deposits of former tenants -- and even to sue former tenants for additional "damages" after they moved out. Legal Aid successfully sued the landlord, getting all of the client's money back, plus additional damages, receiving \$14,000.00 in attorneys' fees (See note 3). The case was referred to the Office of the State's Attorney in Prince George's County for criminal prosecution of the landlord and property manager. -Elder Law. Legal Aid continued to focus attention on strengthening and supporting its elder law practice through its Elder Law Maryland Project. Legal Aid's assistant director of advocacy for elder law and healthcare worked to improve the coordination of legal services for seniors by improving communication among Legal Aid offices, with the private bar through the Maryland State Bar Association Elder Law Section, and with other legal services providers that serve older adults. Legal Aid's services for older adults are wide ranging, and include helping seniors keep a roof over their heads, see their doctors, put food on their tables and medicine in their cabinets, and keep their Social Security and pension incomes. Legal Aid also provides outreach and community education services to hundreds of seniors every year. Educating older adults, their caregivers, and service providers about their legal rights empowers them to take action to preserve those rights. The Senior Helpline and Telephone Intake Unit, as part of an Administration on Aging grant with the Maryland Department of Aging, and as a joint effort with AARP's National Legal Training Project, assisted in preparing a 37-page booklet on advance directives. Entitled "Planning for Incapacity," the booklet is a self-help guide for Marylanders and includes the Maryland attorney general's advance directive form and a wallet notification card. -Intake. During this time of increased need, Legal Aid's Baltimore City Intake Unit has evolved into a "triage" center. On any given intake day (Monday, Wednesday, and Friday), 50 to 70 people may come to Legal Aid seeking assistance. While Legal Aid cannot provide extensive representation to all who request it, the goal is to provide each person who seeks assistance with information that will allow him/her to better address the legal issues that he/she is facing. To that end, Intake Unit paralegals, under the supervision of the supervising attorney for intake, are able to help in a number of ways. Paralegals assist people in completing pro se motions, such as Motions to Lift A Garnishment, Motions to Exempt Funds from Garnishments, and Motions for Emergency Medical Stays in cases of evictions. Paralegals also assist people with preparing charts and copies of receipts indicating payments made in rent cases, calculate garnishments to see that the proper amount is being garnished, assist in interpreting the terms of leases and make attempts to negotiate with landlords and creditors to avoid court appearances and settle disputes. Paralegals can also assist people for whom a creditor is filing an oral examination. In these cases, paralegals assist people in completing the interrogatories and in gathering the information needed for the oral exam. Although all of the above-described efforts add to the length of time spent in intake, the assistance offered to people who will ultimately proceed pro se prepares them to navigate the court system and better deal with opposing counsel.</p>

Identifier	Return Reference	Explanation
F990_P03_S00_L04c	Form 990, Part III, Line 4c	<p>-Pro Se Assistance The District Court Self Help Center, a pilot project launched by the District Court of Maryland with the assistance of the Maryland Access to Justice Commission and operated by Legal Aid, opened to the public in December, 2009. Located in the District Court of Maryland for Anne Arundel County in Glen Burnie, the Legal Aid staff assisted 2,842 self-represented litigants during the reporting period. Of this number, assistance was provided to 1,333 individuals in consumer cases, 1,194 in housing cases and 243 in protective orders, peace orders, or in petitioning the court for an emergency evaluation.</p> <p>-Access to Services/Information through Technology While Legal Aid's IT Unit has completed the initial development of a robust Disaster Recovery Site (DRS), the focus now is on enhancing the DRS' functionality and employing new technology to increase the options available to staff and, in turn, improve services to clients. In addition, the IT staff continues to streamline various technology platforms to achieve significant cost savings. Legal Aid's virtualization of applications, servers and desktop computers has met with great success. Current projects include the development of an organization-wide, secured, disaster-proof, and unified communication system featuring voice-over IP (VoIP) and video conferencing.</p> <p>Note 1 Legal Aid negotiates and administers the Language Line contract for the benefit of all participating Maryland legal services providers.</p> <p>Note 2 These elements include security of tenure, availability of appropriate services, materials, facilities, and infrastructure (such as safe drinking water, adequate sanitation, and energy for cooking, heating, lighting and food storage, and refuse (disposal), affordability, habitability, accessibility to the disabled and other disadvantaged and marginalized groups, adequate location close to employment, health care, and education, and away from polluted and dangerous areas, and cultural adequacy.</p> <p>Note 3 The Legal Services Corporation (LSC) recently lifted its ban on the collection of attorneys' fees in certain cases. This was one of the first cases in which Legal Aid pursued and received attorneys' fees in accordance with LSC's new policy.</p>

Identifier	Return Reference	Explanation
F990_P06_S0A_L05	Form 990, Part VI, Section A, Line 5	<p>Background In late 2008, Legal Aid became aware of suspected irregularities involving the purchasing of office supplies in 2007 and several years prior. At that time, the amounts involved and other specifics were uncertain. Upon discovery of these transactions and after consultation with counsel, Legal Aid immediately informed the Inspector General's office of the Legal Services Corporation and the U.S. Attorney's office. These two organizations jointly began an investigation with the full cooperation and assistance of Legal Aid. During 2010, the investigation concluded and the results were made known to Legal Aid and to the public by the issuance of a Criminal Information naming a former employee of Legal Aid and a nonemployee accomplice. The investigation determined that a significant diversion of Legal Aid's assets had occurred over a period of several years as the result of an embezzlement scheme directed by a former Director of Finance whose employment had been terminated in early 2008 without management having any knowledge of the above referenced irregularities. The investigation determined that a total of \$1,144,613 was stolen by this employee and his accomplice during the four year period of 2004, 2005, 2006 and 2007, an average of approximately \$286,000 per year. The individuals involved were convicted of theft in 2010 and both were sentenced to prison terms and ordered to pay restitution. Legal Aid received \$500,000 in 2011 from an insurance company under an employee dishonesty policy and has filed claims with another insurance company under a secondary employee dishonesty policy. Legal Aid plans to vigorously pursue collection of full restitution including additional civil legal action against the perpetrators and other parties as necessary.</p> <p>Corrective Actions Soon after Legal Aid became aware of the purchasing irregularities, and before the amounts and other specifics of the embezzlement scheme were determined, it took swift and robust corrective actions to strengthen internal controls in order to prevent a similar situation from arising in the future. These steps have resulted in a complete top-to-bottom reorganization and restructuring of Legal Aid's budget and finance department and include:</p> <p>A. Continuing engagement of a certified public accountant/financial consultant who has extensive experience in law firm management to assist Legal Aid in strengthening its financial policies and procedures and restructuring its finance and budget unit. Specifically, the consultant was asked:</p> <ol style="list-style-type: none">1) to assess the requisite skills of the remaining budget and finance staff and to recommend, if appropriate, revisions to the internal structure of the budget and finance unit;2) to recommend and draft improved internal control procedures;3) to assist with the recruiting, hiring and training of accounting staff; and4) to perform interim services within the budget and finance department during the transition to new staff. <p>B. Upgrading of the budget and finance department through the revision of types of positions, position responsibilities and related job descriptions, including the addition of relevant educational and experience requirements.</p> <p>C. Recruiting and hiring of highly qualified and experienced accounting professionals. To date, these new hires include Accounting Manager, Senior Accountant, Payroll Administrator, Accounts Payable Coordinator, and Executive Assistant. No member of the budget and finance staff who was with the organization in October 2008 is still employed by Legal Aid.</p> <p>D. Appointment of new independent auditors in the fall of 2008, following a thorough Request for Proposals process.</p> <p>E. In consultation with the new independent auditors and the financial consultant, implementation of additional internal control procedures with a strong emphasis on segregation of duties.</p> <p>F. Implementation of redundant independent review and approval process by a member of executive management outside the budget and finance department of documentation supporting disbursements by check. Previously approved supporting documentation is attached to checks for review by check signers. All authorized check signers are executive level individuals outside the budget and finance department.</p> <p>G. Implementation of anti-fraud Positive Pay and Automated Clearinghouse (ACH) Monitor systems through Legal Aid's commercial bank's Treasury Management Services Department. Since their implementation, these services have been updated and enhanced to provide additional protections.</p> <p>H. Engagement of a software consultant to upgrade Legal Aid's financial accounting software's reporting tools and to fully implement the software's capabilities. Specific areas of improvement include implementation of an automated requisition and purchase order system integrated with the financial accounting system and implementation of the software's fixed asset module.</p> <p>I. Creation of a new Purchasing Coordinator position within the Administrative Services Department.</p>

Identifier	Return Reference	Explanation
F990_P06_S0A_L05	Form 990, Part VI, Section A, Line 5	<p>ices unit and reporting to the Chief of Administration. This position is responsible for overseeing the purchase of all consumable supplies and also administers the requisition and purchase order system. Physical receipt of supplies, furniture, equipment and other tangible goods are documented and receiving documents are tied to and reconciled with purchase orders and vendor invoicing. J. Selection of new office supply vendors through a thorough Request for Proposals process in the summer of 2010. Upon the discovery of purchasing irregularities in October 2008, Legal Aid immediately terminated its business relationship with the office supply vendor whose owner was ultimately charged and convicted in the case. K. Provision of substantive training opportunities for budget and finance staff in a variety of areas involving accounting and financial principals and procedures, including internal controls specifically related to funding sources. L. Implementation of several additional internal control procedures and practices unrelated to purchasing, procurement and cash disbursement functions. These steps and procedures have come at considerable cost and effort and have resulted in a highly effective and efficient financial unit.</p>

Identifier	Return Reference	Explanation
F990_P06_S0A_L06	Form 990, Part VI, Section A, Line 6	The organization has answered the question as "Yes" per the Form 990 instructions because the organization is a "not-for-profit corporation" The organization has one governing body, the Board of Directors, who is responsible for the governance of the organization The individuals who sit on the board are the only "members" of the organization and their only rights are to participate in the organization's governance and elect individuals to sit on the board There are no "members" who have the right or ability to "share of the organization's profits or excess dues or a share of the organization's net assets upon the organization's dissolution "

Identifier	Return Reference	Explanation
F990_P06_S0B_L11a	Form 990, Part VI, Section B, Line 11a	The Form 990 is first reviewed in detail by the Finance Committee of the Board and then the Finance Committee reviews the Form with Management. Once approved by Management and the Finance Committee, the Form 990 is distributed to the full Board of Directors, where they have the opportunity to discuss the return with Management and the Finance Committee before the return is filed.

Identifier	Return Reference	Explanation
F990_P06_S0B_L12c	Form 990, Part VI, Section B, Line 12c	Annually, each officer, director, or member of a committee with governing Board delegated powers is required to sign a statement which affirms such person has received a copy of the conflicts of interest policy, has read and understands the policy, and has agreed to comply with the policy. Determinations of whether a conflict exists, and appropriate resolution of those conflicts, is made either by the governing Board of Directors or by a committee appointed by the Board of Directors. No person determined to have a conflict of interest is allowed to participate in the deliberations or decision regarding resolution of that conflict or the approval of transactions related to it.

Identifier	Return Reference	Explanation
F990_P06_S0B_L15	Form 990, Part VI, Section B, Line 15	The Finance Committee of the Board of Directors uses comparable compensation data obtained from other legal services programs, Legal Services Corporation, Maryland Association for Nonprofits, and state, federal and local governments to determine an appropriate compensation level for the Executive Director. The Finance Committee then forwards its recommendation to the entire governing Board of Directors for its review and approval. The Executive Director determines the compensation of all key employees following reference to comparability information obtained from other legal services programs, Maryland Association of Nonprofits and state, federal, and local governments.

Identifier	Return Reference	Explanation
F990_P06_S0C_L19	Form 990, Part VI, Section C, Line 19	The Organization's governing documents, conflict of interest policy and financial statements are made available to the public upon request

Identifier	Return Reference	Explanation
F990_P07_S0A_L01a	Form 990, Part VII, Section A, Line 1a	Entry of 40 hours per week indicates full-time executive employment. The Executive Director and Chief Operating Officer devote in excess of 40 hours per week to the organization but specific hours beyond ordinary executive full-time work schedules are not tracked or estimated.

Identifier	Return Reference	Explanation
F990_P11_S00_L02	Form 990, Part XI, Line 2	The process for the oversight of the audit of the Organization's financial statements and selection of an independent accountant has not changed from prior year

Identifier	Return Reference	Explanation
F990_P11_S00_L05	Form 990, Part XI, Line 5	Pension Valuation Adjustment - improvement in valuation \$842,941